



**STATE OF MONTANA
MONTANA DEPARTMENT OF TRANSPORTATION
JOB PROFILE AND EVALUATION**

SECTION I - Identification

Working Title: Lead Auditor I and II

Department: Transportation

Class Code Number: 132136

Division & Bureau: Director's Office

Class Code Title: Auditor

Section & Unit: Internal Audit Unit

Pay Band: 6

Work Address: 2701 Prospect Avenue
Helena, MT 59620

Position Number: 15017, 15016, 15010, 15008, 15020, 15014

Phone: 444-6044

☐ FLSA Exempt

☒ FLSA Non-Exempt

Profile Completed By: Vickie Murphy

Work Phone: 444-6104

Work Unit Mission Statement or Functional Description:

The Department of Transportation with Helena Headquarters of MDT mission is to serve the public by providing a transportation system and services that emphasize quality, safety, cost effectiveness, economic vitality and sensitivity to the environment. The purpose of the Internal Audit Unit is to provide and maintain an effective and professional internal and external audit function for MDT. The Internal Audit Unit administers a comprehensive program of audits and investigations to insure conformity with laws, regulations and departmental policies. The duties of the Internal Audit Unit are divided into the following types of work: (1) Financial Compliance Audits; (2) Performance Audits; (3) Electronic Data Processing Audits; (4) Compliance Audits of Motor Fuels Tax, International Fuel Tax Licensees and International Motor Carrier Registration Licensees, (5) Special Investigations (Fraud Illegal Activity), (6) Monitoring of Private Sector Contracts for Audit Services, (7) Supervision of Independent Auditors under contract with the agency and (8) assist with special projects to include tests for illegal use of dyed or blended motor fuels. The Internal Audit is a unit of the MDT Directors Office.

Describe the Job's Overall Purpose:

The Lead Auditor conducts routine compliance audits without supervision and performs more complex audits under the guidance of Senior Auditors, Audit Supervisors and the Internal Audit Manager for career advancement. The Lead Auditor II also starts progressively planning compliance audits by establishing the scope of work performed. The Lead Auditor applies analytical skills and develops solutions based on the financial and program operations of the auditee. Work involves conducting tax, performance, financial and compliance audit projects; provide recommendations and consulting services to the Department's management and staff; and provides input to developing the annual audit plan. Analysis of the audited activity should be logical, reasonable, and objective, all auditors' documentation must be legible, well written, organized, and complete.

Financial, Compliance and Operational Audits -

There are five different types of External Compliance audits

- 1) IFTA Motor fuels audits (report to FTMA)
- 2) IRP audit (motor carriers)
Done in conjunction with motor fuels audit
- 3) Compliance audits for consultants and contractors
- 4) Distributor audits – gas tax @ distributor level.
- 5) Refund audits

Additional audit types that may be performed are:

1. Operational/Performance Audits
2. Grant and Contract Compliance Audits
3. Special Investigations
4. Information Technology Audits

Lead Auditor I

1. Responsibilities include interpreting data to determine if the information provided by the auditee is accurate and truthful. Each program is unique, position determines how to proceed with a step by step process to conduct tax, performance, financial, compliance audit projects, and provide recommendations to MDT management and staff and input to the development of the annual audit plan.
2. Determines appropriate audit notification (scheduled or unannounced), financial/compliance documentation required for analysis, interview items and spreadsheets and other materials necessary to conduct effective audits.
3. Contacts appropriate persons to specify schedules, procedures, documentation and other requirements and may coordinate and conduct unannounced audits as necessary to prevent destruction of records and other information. Interview agency personnel (depending on who is being audited) ie: Palmer Trucking or Administrator for Maintenance, or staff level payroll clerks. As instructed by the audit program on the topic under audit and document the results in a clear, concise manner. Interviews agency personnel as part of audit to determine how the person performs their job, why they follow the processes they follow or to find out additional information about their program. For External Compliance audits gathers taxpayer receipts and documentation to support the tax return or refund requests. Reviews all necessary information and tax returns during a fuel tax audit or law/policy in a compliance audit. A review fuel information from various sources and determines appropriateness and accuracy. Compares data, identifies information and determines if data meets state laws.
4. Assesses additional tax on fuel purchases if the fuel receipts do not show the location of the purchase and the amount of tax paid. Interviews taxpayers in fuel tax audit or auditee in compliance audit and records results. Determines how the auditee gathered and compiled their accounting records in fuel tax audit. Reviews all the gathered data and compares it to tax returns to determine if the taxpayer paid the appropriate amount of tax, if they are entitled to a

refund, or if a penalty should be assessed. Auditor prepares and presents a final report to the taxpayer. If the taxpayer appeals the final decision, the auditor must be able to defend their conclusions.

For other audit types:

1. Analyze agency activities to determine if the activities are performed in accordance with industry/best practice standards or could be performed more effectively and efficiently based on those standards and practices. (This position interviews other DOT agencies nationwide or other state agencies. This position then compares work that MDT is doing with other DOT's nationwide. This is to ensure consistency and effectiveness.)
2. Ensures compliance with state law, policy, or contract in compliance audit.
3. Analyzes and tests business records to ensure accuracy, consistency, and compliance with applicable laws, policies and procedures; determine revenues related to fuel tax; and accuracy and compliance of accounting methods, procedures, and results.
4. Examine and evaluate financial and information systems, recommending controls to ensure system reliability and data integrity.
5. Tests accounting software applications and procedures to verify the accuracy, integrity, and compliance of automated accounting systems related to fuel tax. Collects and analyzes data to detect deficient controls, duplicate effort, fraud, or non-compliance with laws, regulations and management policies.
6. Reviewing Department activities and supporting documentation as instructed by the audit program for compliance with laws, policies, rules, and regulations.
7. Writes summary analyses of audit findings to explain and justify determinations of error, deficiency, anomaly, and/or violations. Determines and applies appropriate accounting audit methodology, provides guidance and technical assistance to tax payer and recommends changes to ensure accuracy and consistency on future tax returns.
8. Prepares audit working papers, spreadsheets, and summaries by documenting in the form of audit point sheets, memos, conclusions, or reports the work performed as instructed by the audit program (detailed procedure depending on audit) in a manner that would allow someone else to perform the same work and arrive at the same conclusions.
9. Submits comprehensive reports to appropriate division personnel for revenue collection and compliance follow up as necessary. Coordinates with other agency personnel as required to clarify findings, interpret and apply state laws, policies and procedures and accounting principles, and provide technical assistance. May propose priorities and scheduling adjustments as necessary to accommodate changing workloads.
10. Perform subsequent follow-up work as directed by a supervisor or review notes to verify, expand or supplement previous information gathered. Responds to inquiries related to revenue reporting procedures, timelines, and other requirements to facilitate efficient resolution of audit exceptions.
11. Researches and maintains current knowledge of state and federal laws, policies and procedures to ensure compliance with Montana law and generally accepted accounting principles.

Lead Auditor II

A Lead Auditor II demonstrates proficiency in Lead Auditor I External Compliance audits and can perform the work without supervision. In addition to the Lead Auditor I responsibilities the Lead Auditor II is responsible for completing the following responsibilities:

1. Performing audit steps that are not well defined by deciding what work needs to be performed, adjusting the work that was planned to address the information identified and interpreting the information to determine whether the work performed was adequate to make conclusions. The Lead Auditor II must apply audit principles learned to determine the best steps to perform. The auditor must also apply basic business principles while evaluating business activities to determine what areas can be improved in an operation.

Refines planned audit steps to better meet audit objectives and assumes responsibility for portions of larger or more complex audits

Progression to planning external compliance audits:

The Lead Auditor II is progressing into the ability to plan and scope the audit work that will need to be completed to meet established objectives. The Lead Auditor II will start by making recommendation for appropriate changes in audit procedures and scope to better address audit objectives.

Other Duties

5%

Performs a variety of other duties in support of ongoing unit operations. This includes performing special projects, representing the unit at various meetings and conferences, participating in ongoing training and professional development, and performing a variety of other duties as directed by the Internal Audit Unit Manager.

2. *Specific examples of problems solved, decisions made, or procedures followed when performing the most frequent duties of this position include:*

Must tailor ever-changing auditing standards and guidelines to audit situations.
Must apply audit procedures accurately and efficiently.
Must apply established audit programs/procedures that will lead to sufficient audit evidence.
Must apply knowledge of generally accepted accounting principles and federal and state law to assess the audit environment and make recommendations for improvements.
Often working in a hostile environment and must convey a positive desire to help the auditee in order to affect positive changes.

3. *The most complicated aspect of this position is:*

1) Applying knowledge of IFTA/IRP compliance requirements within established audit procedures to assess the auditee's compliance with fuel tax regulations and making recommendations to will enable the auditee to comply with federal and state regulations, and laws.
2) Comparing the auditee's internal control and compliance environment to established guidelines and determining what improvements are necessary.

4. *Guidelines, manuals, or written procedures that support this position include:*

(1) This position must keep current on rapidly changing accounting principles and auditing standards. These are continuously updated in the Audit Unit's library.
(2) Audit programs for routine audits conducted by the unit are available electronically. Some modifications would be necessary.
(3) Detailed narratives and audit procedures for conducting routine audits are available on-line and the Auditor in Charge is available for guidance.
(4) The auditor must read continuously to help improve the audit products of the Audit Unit. Areas for improvement are: how to conduct different types of audits, how to become more efficient in audit procedures, how to perform different audit techniques, such as analytical review sampling and internal control reviews.
(5) Federal and state laws, regulations, and circulars are available on-line and must be applied to the audit project.

Web sites
ARMS

MCA
SABHRS Manuals

5. ***Which of the duties and/or specific tasks listed under 1. (above) are considered “essential functions” that must be performed by this position (with or without accommodations)? (If you need information or training on the identification of essential functions, please contact MDT Human Resources Division.)***

The following duties are considered essential functions because they require specialized expertise and skill and are the primary reasons the job exists:

The ability to perform basic audit work is essential for this position.

The following mental and physical demands are associated with these essential functions:

PHYSICAL

- Medium lifting (10 lbs to 30 lbs)
- Carry boxes (papers, books, folders, receipts)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Extensive travel within the state to project locations, and potential out of state travel by airline to national conferences and meetings.
- Operating a personal computer
- Communicate in writing, in person, and over the phone

MENTAL

- Deal with the public on a regular basis (friendly and unfriendly)
- Ability to multi-task
- Demands for accuracy in all aspects of work
- Ability to meet inflexible deadlines
- Decision making that affects public (sometimes adversely)
- Computing arithmetic operations
- Comparing data
- Compiling information
- Analyzing
- Coordinating
- Synthesizing

6. ***Does this position supervise others?*** ☐ Yes ☒ No

7. ***This position is responsible for:***

- | | | | |
|---|-------------------------------------|--------------------------------------|------------------------------------|
| <input type="checkbox"/> Hiring | <input type="checkbox"/> Firing | <input type="checkbox"/> Supervision | <input type="checkbox"/> Pay Level |
| <input type="checkbox"/> Performance Management | <input type="checkbox"/> Promotions | <input type="checkbox"/> Discipline | |
| <input type="checkbox"/> Other: | | | |

8. ***Attach an Organizational Chart.***

SECTION III - Minimum Qualifications - List minimum requirements for the first day of work.

Critical knowledge and skills required for this position:

KNOWLEDGE:

Knowledge of and skill in applying internal auditing and accounting principles and practices, and management principles and preferred business practices.

Knowledge of the Standards for the Professional practice of Internal Auditing and the Code of Ethics developed by the Institute of Internal Auditors.

Knowledge of Management Information Systems terminology, concepts and practices.

Written materials should display proper grammar and sentence structure, be well organized and structured, be easy to read and understand, and display appropriate tone. Auditors should develop and exhibit good interviewing and listening skills. Work should be completed in accordance with generally accepted auditing standards. Maintains all organizational and professional ethical standards. Works under limited supervision with moderate latitude for initiative and independent judgment.

Work requires strong understanding of professional internal auditing and accounting standards.

SKILLS:

The Lead Auditor I has basic skills and audit aptitude to perform audit work and can apply the skills and aptitude to larger, more complex, and/or more difficult audit situations. The Lead auditor can, complete smaller audit assignments in accordance with standards and office policy with minimal supervision and review.

The Lead Auditor II has the ability to consistently and thoroughly analyze information to come to logical, objective and supportable conclusions, displays the appropriate use of a number of audit techniques in performing audit work and displays knowledge of management controls and how to test those controls. The Lead Auditor II is reliable in most instances in completing work on time and meeting audit objectives within the established time frames. The Lead Auditor II also provides help and guidance to others on an audit team.

The Lead Auditor II displays ability to make informed decisions on the scope of audit work and the extent of audit work that must be performed to meet the audit objectives. Then the Lead Auditor II will assist in planning segments of audits.

Planning and audit consists of assimilating information about the taxpayer's operations, activities and organizational environment, both current and historical, as a basis for proposing audit scope or scope changes. In order to plan and audit the Lead Auditor must conduct a thorough and complete audit of an agency, issue, or activity. Lead Auditors should be able to analyze, understand, and explain the taxpayers operations and management information. Planning an audit requires the auditor to shows imagination in problem solving. The work includes budgeting, planning, organizing and directing the activities of an audit utilizing their knowledge of the theories, principles and techniques of internal auditing and time management. Work consists of planning, coordinating, and implementing various individualized steps to meet the scope and objectives.

Skilled in analyzing and interpreting complex business structures, interrelated accounting systems and methodologies, and financial reports; use of State budgeting and accounting systems (e.g., PeopleSoft); general office and accounting software (e.g., bookkeeping, word processing, database, spreadsheet, etc.) and drawing logical conclusions.

Use of mathematical principles; developing systems and policies and interpreting laws and regulations in a consistent manner; establishing workable solutions to complex problems.

Excellent written and verbal communication skills including active listening skills and skill in presenting findings and recommendations.

Skilled in using a computer with word processing, spreadsheets, and other business software to prepare reports, memos, summaries and analyses.

Ability to establish and maintain harmonious working relationships with co-workers, agency staff and external contacts, and to work effectively in a professional team environment.

Behaviors required to perform these duties?

Commitment

- Maintains a level of knowledge to remain current; desires and actively seeks continuous learning in a profession.
- Keeps current professionally and continually strives to improve ability to apply new knowledge.

- Demonstrates a desire and willingness to excel, to improve and to be proficient in the position.
- Reliable and dependable in performing job-related duties.
- Cognizant of the potential for hostile situations and applies the requisite positive behavior to diffuse the situation.

Organizational Awareness: Aware of and understands the goals, objectives and political structure of the organization. Aware of the impact and implications of decisions and actions throughout the organization. Aware of the influence and impact that others or outcomes may have on the goals or objectives of the organization. Sets realistic goals through a thorough understanding of the formal and informal structures of the organization. Takes into consideration and understands the impact of business decisions and actions on internal and external stakeholders. Strives to meet and improve own performance based on an understanding of the organizational mission statement and goals.

- Aware of and understands the organizational goals and objectives.
- Understands the rules, policies, and laws that govern the work.
- Knows when to get supervisory or managerial approval before proceeding.
- Prioritizing, multi- tasking, balancing multiple projects – recognizes or establishes the relative importance of multiple issues, tasks and opportunities to improve the effectiveness/efficiency of the organization.
- Quality, accuracy, attention to detail – achieves excellent work results by attending to details. Demonstrates an appropriate level of precision to complete projects successfully and to execute job responsibilities in a timely manner.
- Shares information, feedback and knowledge – two-way communication – shares job-related facts and data with peers and others. Listens and offers support and advice on job-related problems.

Decision Making: Independently takes action and responsibility for solving problems. Makes decisions designed to achieve desired outcomes. Challenges the status quo by taking calculated actions in complex, ambiguous, contentious or hazardous situations to force an issue or set a direction.

- Investigates issues and problems; makes decisions based on situational variables
- Makes timely decisions
- Handles day-to-day work challenges effectively

THINKING AND PROBLEM-SOLVING

Analytical Thinking: Breaks problems into component parts. Considers and organizes parts in a systematic way. Looks for underlying causes or thinks through the consequences of different courses of action.

- Understands, comprehends, and defines issues
- Asks appropriate questions and knows when to seek clarification to get necessary information
- Relates information from different sources to analyze and draw logical conclusions

COMMUNICATION

Writing Effectively: Expresses and presents information and ideas in writing that is clear, succinct and understandable. Adjusts the language, writing style and terminology used to meet the needs and level of understanding of the reader. Utilizes knowledge of the structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.

- Writes clearly, logically and effectively; eliminates unnecessary detail.
- Uses correct grammar, spelling and punctuation and reviews work for accuracy

- Demonstrates a thorough knowledge of the subject matter
- Position requires both written and verbal communication skills.

INFLUENCE

Relationship Building: Builds short- and long-term relationships with people critical to work and project success. Relationships involve all those encountered at work. Is respected as a valid resource through consistent actions and behaviors. Builds relationships by bringing conflicts and disagreements into the open, as appropriate. Makes appropriate or acceptable compromises in order to meet goals and to gain cooperation from others.

- Treats others in a positive and consistent manner
- Job requires being pleasant with others on the job and displaying a good nature, cooperative attitude.
- Job requires accepting criticism and dealing calmly and effectively with high stress situations.
- Job requires maintaining composure, keeping emotions in check, controlling anger and avoiding aggressive behavior, even in very difficult situations.
- Works cooperatively with others as part of a team as opposed to separately or competitively.

ETHICS

Models high standards of honesty, integrity, trust, and openness. Knows, understands, and follows through with the correct standards of conduct and moral judgment required; is willing to act outside the norm when needed to adhere to ethical principles. Communicates and demonstrates actions in a consistent manner. Respects others, regardless of individual capabilities, agendas, opinions or needs.

FLEXIBILITY AND ADAPTABILITY

Accepts change as a healthy and normal part of growth. Receptive to new information and recognizes the validity of various viewpoints; sees situations objectively. Responds positively to changes in direction and priorities, responsibilities or assignments. Adjusts to multiple demands, priorities, ambiguity, and change positively. Works effectively within a variety of situations, individuals, or groups.

TEAMWORK

Works cooperatively with others as part of a team as opposed to separately or competitively.

CREATIVITY AND PROBLEM-SOLVING

Generates ideas, fresh perspectives and original approaches; open-minded. Uses creativity and originality when problem-solving. Goes beyond traditional ways to address issues and problems.

Education:

Check the one box indicating minimum education requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No education required | <input type="checkbox"/> Related AAS/2-years college/vocational training |
| <input type="checkbox"/> High school diploma or equivalent | <input checked="" type="checkbox"/> Related Bachelor's Degree |
| <input type="checkbox"/> 1-year related college/voc. training | <input type="checkbox"/> Related Master's degree |

Please specify the acceptable and related fields of study:

Bachelor in Accounting, Finance, or Business Administration with an emphasis in accounting.

Experience:

Check the one box indicating minimum work-related experience requirements for this position for a new employee the first day of work:

- ☐ No prior experience required
☒ 1 year (LEAD I)
☒ 2 years (LEAD II)

- ☐ 3 years
☐ 4 years
☐ 5 or more years

Alternative Qualifications:

This agency will accept alternative methods of obtaining necessary qualifications.

☐ Yes ☒ No

SECTION IV – Other Important Job Information

30% travel statewide annually, limited out of state travel.

SECTION V – Signatures

Signature indicates this statement is accurate and complete.

Employee:

Name: _____ Title: _____

Signature: _____ Date: _____

Immediate Supervisor:

Name: _____ Title: _____

Signature: _____ Date: _____

Division/District Administrator:

Name: _____ Title: _____

Signature: _____ Date: _____

Department ADMINISTRATOR HUMAN RESOURCES:

Name: _____ Title: _____

Signature: _____ Date: _____
